



California Excise Taxes Permit Application

INDIVIDUALS AND PARTNERSHIPS

CIGARETTE AND TOBACCO PRODUCTS TAX • ALCOHOLIC BEVERAGE TAX • EMERGENCY TELEPHONE USERS SURCHARGE
• ENERGY RESOURCES SURCHARGE • INTEGRATED WASTE MANAGEMENT FEE • TIRE RECYCLING FEE • CIGARETTE AND
TOBACCO PRODUCTS TAX • ALCOHOLIC BEVERAGE TAX • EMERGENCY TELEPHONE USERS SURCHARGE • ENERGY
RESOURCES SURCHARGE • INTEGRATED WASTE MANAGEMENT FEE • TIRE RECYCLING FEE • CIGARETTE AND TOBACCO
PRODUCTS TAX • ALCOHOLIC BEVERAGE TAX • EMERGENCY TELEPHONE USERS SURCHARGE • ENERGY RESOURCES
SURCHARGE • INTEGRATED WASTE MANAGEMENT FEE • TIRE RECYCLING FEE • CIGARETTE AND TOBACCO PRODUCTS
TAX • ALCOHOLIC BEVERAGE TAX • EMERGENCY TELEPHONE USERS SURCHARGE • ENERGY RESOURCES SURCHARGE •
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BEVERAGE TAX • EMERGENCY TELEPHONE USERS SURCHARGE • ENERGY RESOURCES SURCHARGE • INTEGRATED WASTE
MANAGEMENT FEE • TIRE RECYCLING FEE • CIGARETTE AND TOBACCO PRODUCTS TAX • ALCOHOLIC BEVERAGE TAX •
EMERGENCY TELEPHONE USERS SURCHARGE • ENERGY RESOURCES SURCHARGE • INTEGRATED WASTE MANAGEMENT
FEE • TIRE RECYCLING FEE • CIGARETTE AND TOBACCO PRODUCTS TAX • ALCOHOLIC BEVERAGE TAX • EMERGENCY
TELEPHONE USERS SURCHARGE • ENERGY RESOURCES SURCHARGE • INTEGRATED WASTE MANAGEMENT FEE • TIRE
RECYCLING FEE • CIGARETTE AND TOBACCO PRODUCTS TAX • ALCOHOLIC BEVERAGE TAX • EMERGENCY TELEPHONE
USERS SURCHARGE • ENERGY RESOURCES SURCHARGE • INTEGRATED WASTE MANAGEMENT FEE • TIRE RECYCLING
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Frequently Asked Questions

What types of excise tax permits can I apply for using this form?

You can use this form to apply for a permit from the State Board of Equalization (Board) for one of the following excise tax programs:

- Cigarette and Tobacco Products Tax
- Alcoholic Beverage Tax
- Energy Resources Surcharge
- Emergency Telephone Users Surcharge
- Integrated Waste Management Fee
- Natural Gas Surcharge

Is there a charge for a permit?

No. However, if you are applying for a Cigarette and Tobacco Products permit, you will be required to post a security deposit of at least \$1,000. Security may also be required for other types of permits.

Will I need to apply for any other permits?

You may need to obtain a seller's permit before we can issue your excise tax permit. For more information, call our Information Center at 800-400-7115 (see page 7). Businesses that plan to sell alcoholic beverages must also obtain a license from the Department of Alcoholic Beverage Control.

Is the information on my application available to the public?

Your records are generally covered by state laws that protect your privacy. However, some records are subject to public disclosure, such as the information printed on your permit, names of owners or partners, your business address, and your permit status. See also the disclosure information on the back page.

Why do you need to verify my Social Security and driver's license numbers?

We need this verification to ensure the accuracy of the information you provide and to protect you against fraudulent use of your identification numbers. As explained on page 4, if your Social Security card is not readily available, you can provide other documentation.

What are my responsibilities as the holder of an excise tax permit?

- **You must file applications for registration, applications for permits or licenses, and tax or fee returns or reports.** The California Revenue and Taxation Code, Division 2, parts 13 (Cigarette and Tobacco Products Tax), 14 (Alcoholic Beverage Tax), 19 (Energy Resources Surcharge), 20 (Emergency Telephone Users Surcharge), and 23 (Integrated Waste Management Fee under California Public Resources Code, Division 30, Part 1), and 30 (Natural Gas Surcharge under California Public Utilities Code, Division 1, Part 1), require persons meeting certain requirements to file applications for registration, applications for permits, and tax returns or reports in such form as prescribed by the State Board of Equalization.
- **You must furnish all the required information requested on applications for registration, tax returns, and other related reports.** If you do not provide the information required on the application form, we may not be able to register you or issue your permit. In addition, the law provides penalties for failure to file a return; failure to furnish specific, required information; and for furnishing fraudulent information.
- **You must notify us if you move, sell, or change ownership of your business.** Your permit is valid only for the type of ownership specified. You should notify us of any change in ownership. If you do not, you could be held liable for the continuing business's taxes. You should also notify us immediately, in writing, if you discontinue your business. Prompt notification will help us close your account and return any security you may have deposited.
- **You must provide identification numbers.** You are required to provide certain identification numbers, as previously noted. See the disclosure information on the back page of this packet.
- **You should notify us if you drop or add a partner.** This may protect former partners from tax liabilities incurred by the business after the partnership change.



How Do I Apply for an Excise Tax Permit?

Message from the Executive Director

We appreciate the fact that as the operator of a business, you are busy and have many responsibilities. You are responsible for income tax payments and for a variety of other obligations, such as payroll taxes, insurance, and employee benefits.

For that reason, we want to make it as easy as possible for you to work with us. As you can see on page 7, we provide many services to help you with your questions.

If you are unable to find the answers you need, please call our Information Center. Our trained representatives will be glad to help.

Step 1: Make Sure You Have the Documents You Need to Send With Your Application

You will need to send us photocopies of certain documents with your application. Please read the short checklist in the shaded box on the next page. If you don't have the documents you need, please call our Information Center at 800-400-7115 (listen for "other taxes" and "excise taxes").

Step 2: Complete Your Application

Fill out the application on page 5 (perforated for easy removal). Be sure to refer to the "Tips" on page 4 and to fill out both sides. If you need help filling out the form or have questions, please call our Information Center.

Step 3: Send in Application and Support Documents for Processing

Make a copy of your completed application for your files, then mail the original application to: Excise Taxes and Fees Division; State Board of Equalization; P.O. Box 942879; Sacramento, California 94279-0056. Please be sure to sign and date your application and to include copies of all required documents. We cannot process your application until it is complete.

Step 4: After We Review Your Application

We will review your application and let you know if you must make a security deposit. After the permit application and any required security are approved, we will register you and send you copies of pertinent forms. There is no charge for the permit.

Step 5: Filing Tax or Fee Returns

We will let you know whether you must file returns on a monthly, quarterly, or annual basis. You must file a return even if you do not owe any tax or fee amounts for the reporting period. If you would like to make all of your tax or fee payments by Electronic Funds Transfer (EFT), please call 916-327-4208.

INFORMATION CENTER

800-400-7115

FOR TDD ASSISTANCE

From TDD phones: 800-735-2929

From voice phones: 800-735-2922

REQUIRED DOCUMENTS

You must include *photocopies* of the following documents with your completed and signed application form:

- ☐ Driver license or state ID card for all owners/partners and their spouses.
- ☐ Social Security card or other document that shows your Social Security number (paycheck stub, preprinted income tax label, or W-2 form) or your Mexican voter registration card, for all owners/partners.

You may also wish to include the following documents:

- ☐ Copy of your partnership agreement, if one exists (see Section I in "Tips" at right).
- ☐ *Power of Attorney* form, (BOE-392), if you wish to designate someone to act on your behalf. You may obtain a copy from our Internet site or Information Center (see page 7).

Tips for Filling Out Your Application

Please write or print neatly. Be sure to complete both sides of the form and to sign and date it.

Type of Application

Check the box for the type of permit you wish to obtain.

Section I: Ownership Information

Items 1 through 10: Ownership Information

All applicants: You must provide the information requested for each owner or partner (attach additional sheets with partner information if there are more than two partners).

Partnerships: You should provide a copy of your written partnership agreement, if one exists. If you file your agreement with us *at the time you apply for a permit*, and your agreement specifies that all business assets are held *in the name of the partnership*, the law requires that we attempt to collect any delinquent tax or fee liability from the partnership's assets before we attempt to collect from the partners' personal assets.

Item 6 and 7: Driver License and Social Security Number

You must provide this information and copies of specified documents, as listed at left, for all owners and partners.

Section II: Business Information

Item 2: Business Address

Enter the address of your physical location here. Do not enter a Post Office box, mailing service, or an agent or bookkeeper address.

Item 3: Mailing Address

Enter your business mailing address here. Do not enter your bookkeeper's or accountant's address.

Item 8: Bookkeeper/Accountant Information

Enter bookkeeper/accountant information. If you wish to authorize that person to act on your behalf, you must also attach a properly completed power of attorney form (see list at left).

Item 10: Bank Accounts

If you do not have a business account, enter information for your personal account.

Section III: Requirements by Category

Be sure to fully complete the section that applies to the type of permit you wish to obtain.

Section IV: Certification

All owners or partners must sign this section. However, one partner may sign if you attach a document signed by all general partners authorizing that person to sign the application.

☐ CIGARETTE AND TOBACCO PRODUCTS TAX LAW

☐ ALCOHOLIC BEVERAGE TAX LAW

☐ EMERGENCY TELEPHONE USERS SURCHARGE LAW

☐ ENERGY RESOURCES SURCHARGE LAW

☐ INTEGRATED WASTE MANAGEMENT FEE LAW

NATURAL GAS SURCHARGE LAW

SECTION I: OWNERSHIP INFORMATION

1. PLEASE CHECK TYPE OF OWNERSHIP

- ☐ Sole Owner
- ☐ Husband/Wife Co-ownership
- ☐ General Partnership
- ☐ Limited Partnership
- ☐ Limited Liability Partnership

Photocopies of Driver License and Social Security Card are required

FOR BOARD USE ONLY		
TAX	OFFICE	NUMBER
	ET	

Enter Federal Employer Identification Number, (FEIN), if any _____

Each owner, co-owner, or partner must complete lines 2 through 9 and sign line 10.
If needed, please attach additional sheet(s) to include information for more than two partners.

	OWNER OR PARTNER	CO-OWNER OR PARTNER
2. FULL NAME <i>(first, middle, last)</i>		
3. RESIDENCE ADDRESS <i>(enter full address including zip code)</i>		
4. TELEPHONE NO. <i>(residence)</i>	()	()
5. DAYTIME TELEPHONE NO.	()	()
6. SOCIAL SECURITY NO.		
7. DRIVER LICENSE NO., STATE OF ISSUE, & DATE OF BIRTH		
8. PRESENT/PAST EMPLOYER		
9. NAME, ADDRESS & TELEPHONE NO. OF TWO PERSONAL REFERENCES	1.	1.
	2.	2.
10. SIGNATURE		

SECTION II: BUSINESS INFORMATION

1. BUSINESS OR TRADE NAME (DBA, if any)		BUSINESS TELEPHONE NUMBER ()	
2. BUSINESS ADDRESS <i>(do not list P.O. Box or mailing service)</i>		CITY	STATE ZIP CODE
3. MAILING ADDRESS <i>(if different from No. 2 above)</i>		CITY	STATE ZIP CODE
4. DATE STARTED IN CALIFORNIA <i>(month, day, year)</i>	5. DAYS & HOURS OF OPERATION	SUN.	MON. TUE. WED. THURS. FRI. SAT.
6. ARE YOU			
<input type="checkbox"/> Starting a new business? <input type="checkbox"/> Making Internet sales? Website address <i>(http)</i> _____			
Adding/dropping partner? Buying a business? <input type="checkbox"/> Other _____			
7. IF APPLICABLE, PLEASE INDICATE NAME OF FORMER OWNER AND ACCOUNT NUMBER			
8. NAME OF BOOKKEEPER/ACCOUNTANT		ADDRESS	TELEPHONE NUMBER ()
9. REAL ESTATE OWNED — DESCRIPTION/ADDRESS <i>(business/personal)</i>		VALUE	AMOUNT OWING

10. NAMES OF BANKS, SAVINGS AND LOANS, CREDIT UNIONS <i>(business/personal)</i>	ADDRESS	ACCOUNT NUMBER	TYPE OF ACCOUNT

11. BUSINESS RECORDS WILL BE MAINTAINED AT:

SECTION III: REQUIREMENTS BY CATEGORY *(complete only the category that pertains to the respective permit/permit for which you are applying)*

CIGARETTE AND TOBACCO PRODUCTS TAX LAW INFORMATION REQUIRED

1. NATURE OF BUSINESS:

a. ☐ Cigarette manufacturer:

☐ Within California
Outside California

b. ☐ Cigarette distributor

c. ☐ Chain store

d. ☐ Cooperative association

e. ☐ Vending machine operator: Number of cigarette machines _____

f. ☐ Common carrier

g. ☐ Persons authorized to sell cigarettes on common carriers

h. ☐ Cigarette wholesaler

i. ☐ Tobacco products distributor

j. ☐ Tobacco products wholesaler

2. SOURCE OF CIGARETTE/TOBACCO PRODUCTS SUPPLY *(check applicable source):*

☐ Manufacturers' warehouse stock in California

☐ Licensed wholesalers

☐ Imported direct from other states

☐ Manufactured in California

☐ Licensed distributors

Imported direct from outside the country

3. NAME OF MAJOR SUPPLIERS

ADDRESS

PRODUCTS PURCHASED

EMERGENCY TELEPHONE USERS SURCHARGE INFORMATION REQUIRED

1. CERTIFICATE OF PUBLIC CONVENIENCE NUMBER (ISSUED BY CA PUBLIC UTILITIES COMMISSION)
U _____ C

2. BILLING AGENT *(if applicable)*

3. TYPE OF SERVICE OFFERED

☐ Local exchange ☐ Long distance ☐ Long distance reseller ☐ Cellular ☐ Other *(please explain)*

ENERGY RESOURCES SURCHARGE INFORMATION REQUIRED

1. Will you be generating and reselling electrical energy? ☐ Yes ☐ No

2. Will you be purchasing electrical energy without the State Energy Surcharge from the federal government? ☐ Yes ☐ No

3. Other *(please explain)*

INTEGRATED WASTE MANAGEMENT FEE INFORMATION REQUIRED

1. OWNER NAME IF DIFFERENT THAN OPERATOR

2. SWIS NUMBER

NATURAL GAS SURCHARGE INFORMATION REQUIRED

1. Currently registered with ☐ Public Utility Commission (PUC) ☐ Federal Energy Regulatory Commission (FERC)
Number _____ Number _____

2. Type of natural gas purchaser ☐ Public Utility Gas Corporation ☐ Interstate Pipeline Consumer

SECTION IV: CERTIFICATION

I hereby certify that the statements contained in this application are correct to the best of my knowledge and belief, and that I am duly authorized to sign this application.

SIGNATURE

TITLE

NAME *(typed or printed)*

DATE

FOR BOARD USE ONLY				FURNISHED TO APPLICANT	
REPORTING BASIS				RETURNS/FORMS	<input type="checkbox"/> Pamphlet 4
<input type="checkbox"/> SECURITY	RECEIVED BY:				<input type="checkbox"/> Pamphlet 5
APPROVED BY			<input type="checkbox"/> Pamphlet 10		
REMOTE INPUT DATE			BY		<input type="checkbox"/> Pamphlet 11
					<input type="checkbox"/> Pamphlet 15
<input type="checkbox"/> PERMIT/LICENSE ISSUED			DATE		<input type="checkbox"/> Pamphlet 16
					<input type="checkbox"/> Pamphlet 20
					<input type="checkbox"/> Pamphlet 39
					<input type="checkbox"/> Pamphlet 69

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Where Can I Get Help?

If you have questions about how the excise tax laws apply to your business operations, please take advantage of the resources listed below.

INFORMATION CENTER

800-400-7115

FOR TDD ASSISTANCE

From TDD phones: 800-735-2929

From voice phones: 800-735-2922

Customer service representatives are available from 8 A.M. through 5 P.M., Monday-Friday, except State holidays.

Fax-Back Service. Call 1-800-400-7115 to order fax copies of selected forms and notices. Choose the automated services fax option. This service is available 24 hours a day.

Translator Services. We can provide bilingual services for persons who need assistance in a language other than English.

INTERNET

www.boe.ca.gov

Our Web site includes lots of useful information. You can download publications – such as laws, regulations, pamphlets, and policy manuals – that will help you understand how the law applies to your operations. You can also read about upcoming Taxpayers' Bill of Rights hearings and other Board meetings.

WRITTEN TAX ADVICE

It is best to get tax advice from the Board in writing. You may be relieved of tax, penalty, or interest charges if we determine you did not correctly report tax because you reasonably relied on our written advice regarding a specific situation. For this relief to apply, your request for advice must be in writing, identify the taxpayer to whom the advice applies, and fully describe the facts and circumstances of the situation.

Send your request to:

Excise Taxes and Fees Division
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0056

TAXPAYERS' RIGHTS ADVOCATE OFFICE

If you would like to know more about your rights as a taxpayer or if you are unable to resolve a disagreement with the Board, please contact the Taxpayers' Rights Advocate office for help.

Call the office at 916-324-2798 (or toll-free, 888-324-2798). The fax number is 916-323-3319.

If you prefer, you can write to:

Taxpayers' Rights Advocate
State Board of Equalization
PO Box 942879
Sacramento CA 94279-0070

To request a copy of publication 70, *The California Taxpayers' Bill of Rights*, call the Information Center or visit our Internet site.

CALIFORNIA EXCISE TAXES PERMIT APPLICATION PRIVACY NOTICE

Information Provided to the Board of Equalization

We ask you for information so that we can administer the state's Alcoholic Beverage Tax, Sections¹ 32001-32557; California Tire Fee, Sections 55001-55381; Public Resources Code, Sections 42860-42895; Cigarette and Tobacco Products Tax, Sections 30001-30481; Emergency Telephone Users Surcharge, Sections 41001-41176; Energy Resources Surcharge, Sections 40001-40216; Integrated Waste Management Fee, Sections 45001-45984, Public Resources Code, Sections 48000-48008); Natural Gas Surcharge, Sections 55001-55381, Public Utilities Code, Sections 890-900; Tax on Insurers, Sections 12001-13170). We will use the information to determine whether you are paying the correct amount of taxes or fees and to collect any amounts you owe. You must provide all of the information we request, including your social security number (used for identification purposes [see Title 42 U.S. Code sec.405(c)(2)(C)(i)]).

What happens if I don't provide the information?

If your application is incomplete, we may not issue your permit, certificate, or license. If you do not file complete returns, you may have to pay penalties and interest. Penalties may also apply if you don't provide other information we request or that is required by law, or if you give us fraudulent information. In some cases, you may be subject to criminal prosecution.

In addition, if you don't provide information we request to support your exemptions, credits, exclusions, or adjustments, we may not allow them. You may end up owing more taxes or fees, or receiving a smaller refund.

Can anyone else see my information?

Your records are covered by state laws that protect your privacy. However, we may share information regarding your account with certain government agencies (see list in following section). We may also share certain information with companies authorized to represent local governments.

Under some circumstances we may release to the public the information printed on your permit or license, account start and closeout dates, and names of business owners or partners. When you sell a business, we can give the buyer or other involved

parties information regarding your outstanding tax or fee liability.

With your written permission, we can release information regarding your account to anyone you designate.

We may disclose information to the proper officials of the following agencies, among others:

- United States government agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco and Firearms; Depts. of Agriculture, Defence, and Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; Interstate Commerce Commission
- State of California government agencies and officials: Air Resources Board; Alcoholic Beverage Board; Auctioneer Commission; Dept. of Motor Vehicles; Employment Development Department; Energy Commission; Exposition and Fairs; Dept. of Food and Agriculture; Board of Forestry; Forest Products Commission; Franchise Tax Board; Dept. of Health Services; Highway Patrol; Dept. of Housing and Community Development; California Parent Locator Service
- State agencies outside of California for tax enforcement purposes
- City attorneys and city prosecutors; county district attorneys, police and sheriff departments.

Can I review my records?

Yes. Please contact your closest Board office (see the white pages of your phone book). If you need more information, you may contact our Disclosure Officer in Sacramento by calling 916-445-2918. You may also want to obtain publication 58-A, *Inspecting and Correcting Your Records*. You may order a copy from our Information Center: 800-400-7115 or download it from the Internet: www.boe.ca.gov (look under "Forms, Publications, and Reports").

Who is responsible for maintaining my records?

The deputy director of the Property and Special Taxes Department, whom you may contact by calling 916-445-6464, or writing at the address shown.

Deputy Director
Property and Special Taxes Department, MIC:63
450 N Street
Sacramento, CA 95814

¹All references are to California Revenue and Taxation Code unless otherwise indicated.